Letter of Comment No. 76 File Reference: 34-E Date Received: 10/3/11

From: Snow, Beverly

Sent: Friday, September 30, 2011 7:19 PM

To: Director - GASB

Subject: Comments - Project No. 34-E

Commends on Project No. 34-E - The proposed reporting requirements appear to place an unnecessarily disproportionate reporting burden on the small public employer. One of the reasons for joining a large retirement system is to benefit from the efficiencies of pooling of assets and actuarial services. Our agency already funds and receives an annual actuarial valuation from CalPERS and does not have the resources to meet the proposed additional reporting requirement.

Beverly A. Snow Human Resources Manager Yolo Superior Court